



3013 (02-02-05)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MYRA PIERGROSSI of
(Person responsible for accounts)

TOWN OF MENASHA UTILITY DISTRICT _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/22/2005
(Signature of person responsible for accounts)	(Date)

TREASURER/FINANCE DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2000 MUNICIPAL DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site: www.town-menasha.com

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: ACCOUNTS MANAGER

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

E-mail Address: paulap@town-menasha.com

Individual or firm, if other than utility employee, preparing this report:

Name: AIMEE MILLAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7100

Fax Number: (920) 720 - 7116

E-mail Address: arden@town-menasha.com

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW KRAUSE & CO
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrasue.com

Date of most recent audit report: 2/22/2005

Period covered by most recent audit: 1/1/2005 - 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: JEANE KRUEGER

Title: SECRETARY

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7106

E-mail Address: jeanne@town-menasha.com

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5120

Fax Number: (920) 739 - 9028

E-mail Address: jeffr@town-menasha.com

Name: MR JAMES ARCHAMBO

Title: ADMINISTRATOR

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 720 - 7106

Fax Number: (920) 720 - 7116

E-mail Address: NONE

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR STEVEN LAABS**Title:** WASTE WATER SUPERINTENDENT**Office Address:**2340 AMERICAN DRIVE
NEENAH, WI 54956**Telephone:** (920) 739 - 5120**Fax Number:** (920) 739 - 9028**E-mail Address:** stevel@town-menasha.com

Name: MYRA PIERGROSSI**Title:** TREASURER/FINANCE DIRECTOR**Office Address:**2000 MUNICIPAL DRIVE
NENNAH, WI 54956**Telephone:** (920) 720 - 7106

Name of utility commission/committee: TOWN OF MENSASHA UTILITY DISTRICT COMMISSION

Names of members of utility commission/committee:MR BARBARA HANSON, COMMISSIONER
MR JERRY JURGENSEN, COMMISSIONER
MR JAY SCHROEDER, COMMISSIONER
MR JOHN ZABORSKY, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,264,350	3,167,114	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,836,544	2,128,295	2
Depreciation Expense (403)	347,121	330,227	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	346,106	311,773	5
Total Operating Expenses	2,529,771	2,770,295	
Net Operating Income	734,579	396,819	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	734,579	396,819	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	149,464	48,849	10
Miscellaneous Nonoperating Income (421)	1,071,845	594,439	11
Total Other Income	1,221,309	643,288	
Total Income	1,955,888	1,040,107	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(136,131)	(136,131)	12
Other Income Deductions (426)	239,344	182,246	13
Total Miscellaneous Income Deductions	103,213	46,115	
Income Before Interest Charges	1,852,675	993,992	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	278,517	344,721	14
Amortization of Debt Discount and Expense (428)	26,552	13,023	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	14,755	29,844	19
Total Interest Charges	290,314	327,900	
Net Income	1,562,361	666,092	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,292,190	11,626,098	20
Balance Transferred from Income (433)	1,562,361	666,092	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	665,000	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	13,189,551	12,292,190	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,264,350		3,264,350	1
Total (Acct. 400):	3,264,350	0	3,264,350	
Operation and Maintenance Expense (401-402):				
Derived	1,836,544		1,836,544	2
Total (Acct. 401-402):	1,836,544	0	1,836,544	
Depreciation Expense (403):				
Derived	347,121		347,121	3
Total (Acct. 403):	347,121	0	347,121	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	346,106		346,106	5
Total (Acct. 408):	346,106	0	346,106	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	734,579	0	734,579	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	149,464	0	149,464 11
Total (Acct. 419):	149,464	0	149,464
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,071,739	1,071,739 12
MISCELLANEOUS	106	0	106 13
Total (Acct. 421):	106	1,071,739	1,071,845
TOTAL OTHER INCOME:	149,570	1,071,739	1,221,309

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(136,131)		(136,131) 14
NONE	0	0	0 15
Total (Acct. 425):	(136,131)	0	(136,131)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		187,301	187,301 16
EXTRAORDINARY PROPERTY LOSS	52,043	0	52,043 17
Total (Acct. 426):	52,043	187,301	239,344
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(84,088)	187,301	103,213

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	278,517		278,517 18
Total (Acct. 427):	278,517	0	278,517

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	12,066		12,066 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	14,486		14,486 20
Total (Acct. 428):	26,552	0	26,552

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 21
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	14,755		14,755 24
Total (Acct. 432):	14,755	0	14,755
TOTAL INTEREST CHARGES:	290,314	0	290,314
NET INCOME:	677,923	884,438	1,562,361
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,819,963	8,472,227	12,292,190 25
Total (Acct. 216):	3,819,963	8,472,227	12,292,190
Balance Transferred from Income (433):			
Derived	677,923	884,438	1,562,361 26
Total (Acct. 433):	677,923	884,438	1,562,361
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
MISCELLANEOUS DEBITS TO SURPLUS	665,000	0	665,000 28
Total (Acct. 435)--Debit:	665,000	0	665,000
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,832,886	9,356,665	13,189,551

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,264,350	0	0	0	3,264,350	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,264,350	0	0	0	3,264,350	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	516,018		516,018	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	516,018	0	516,018	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	10.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,596,744	26,227,647	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,933,052	4,894,196	2
Net Utility Plant	21,663,692	21,333,451	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,663,692	21,333,451	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	997,060	225,105	8
Special Funds (125-128)	4,046,490	1,583,908	9
Total Other Property and Investments	5,043,550	1,809,013	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,045,320	1,406,368	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	613,454	602,042	15
Other Accounts Receivable (143)	7,134	1,981	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	105,196	123,341	18
Materials and Supplies (151-163)	73,503	59,670	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,844,607	2,193,402	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	278,242	118,579	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	278,242	118,579	
Total Assets and Other Debits	29,830,091	25,454,445	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,674,920	2,674,920	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	13,189,551	12,292,190	28
Total Proprietary Capital	15,864,471	14,967,110	
LONG-TERM DEBT			
Bonds (221-222)	10,097,593	6,817,866	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	284,037	387,613	31
Total Long-Term Debt	10,381,630	7,205,479	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	215,428	88,267	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	311,626	279,181	36
Interest Accrued (237)	61,398	109,701	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	112,273	100,573	41
Total Current and Accrued Liabilities	700,725	577,722	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	11,654	12,382	42
Customer Advances for Construction (252)	37,904	40,804	43
Other Deferred Credits (253)	2,833,707	2,650,948	44
Total Deferred Credits	2,883,265	2,704,134	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	29,830,091	25,454,445	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	26,227,647	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,695,767	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,452,178	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	448,799				9
Total Utility Plant	27,596,744	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,848,188	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,084,864	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,933,052	0	0	0	
Net Utility Plant	21,663,692	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,813,109				1,813,109	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	347,121				347,121	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,029				32,029	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	500				500	10
Other credits (specify):						11
To adjust balances per PSC 11/29/05	1,689,970				1,689,970	12
					0	13
					0	14
					0	15
Total credits	2,069,620	0	0	0	2,069,620	16
Debits during year						17
Book cost of plant retired	34,541				34,541	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	34,541	0	0	0	34,541	25
Balance end of year (111.1)	3,848,188	0	0	0	3,848,188	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,081,087				3,081,087	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	187,301				187,301	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	187,301	0	0	0	187,301	16
Debits during year						17
Book cost of plant retired	94,565				94,565	18
Cost of removal	0				0	19
Other debits (specify):						20
To adjust balances per PSC 11/29/05	1,088,959				1,088,959	
					0	
					0	23
					0	24
Total debits	1,183,524	0	0	0	1,183,524	25
Balance end of year (111.1)	2,084,864	0	0	0	2,084,864	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	73,503	59,670	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>73,503</u>	<u>59,670</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 G.O. DEBT	44	428	0	1
1996 G.O. DEBT	305	428	79	2
1997 G.O. DEBT	436	428	431	3
2000 REVENUE BONDS	3,665	428	31,468	4
2000 REVENUE BONDS-LOSS ON ADVANCED REFUNDING	1,138	428	17,071	5
2001 REVENUE BONDS	3,401	428	16,189	6
2004 REVENUE BONDS	4,216	428	40,136	7
2005 REVENUE BONDS	621	428	50,365	8
2005 REVENUE BONDS-2ND ISSUE DISCOUNT/ISSUE COST	88	428	8,095	9
2005 REVENUE BONDS-LOSS ON ADVANCE REFUNDING	13,348	428	114,408	10
Total			278,242	
Unamortized premium on debt (251)				
2001 REVENUE BONDS	728	429	11,654	11
Total			11,654	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,674,920	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,674,920</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	4.90%	458,179	1
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	2,252,950	2
2004 REVENUE BONDS	02/26/2004	05/01/2023	3.98%	2,429,196	3
2005 REVENUE BONDS	06/01/2005	11/01/2025	4.07%	2,780,717	4
2005 REVENUE BONDS-2ND ISSUE	12/15/2005	11/01/2025	4.16%	2,176,551	5
Total Bonds (Account 221):				10,097,593	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 10,097,593

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	60,000	1
1997 GO BONDS	03/15/1997	09/01/2007	4.90%	185,300	2
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.50%	38,737	3
2003 GO BONDS	05/15/2003	05/14/2004	1.30%	0	4
1995 GO BONDS	05/01/1995	05/01/2005	5.30%	0	5
Total for Account 224				284,037	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	279,181	1
Accruals:		
Charged water department expense	346,106	2
Charged electric department expense		3
Charged sewer department expense	8,536	4
Other (explain):		
NONE		5
Total Accruals and other credits	354,642	
Taxes paid during year:		
County, state and local taxes	279,181	6
Social Security taxes	40,138	7
PSC Remainder Assessment	2,878	8
Other (explain):		
NONE		9
Total payments and other debits	322,197	
Balance end of year	311,626	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 BONDS	31,338	76,405	92,558	15,185	1
1995 BONDS	459	230	689	0	2
1996 BONDS	2,013	3,127	4,610	530	3
1997 BONDS	1,779	11,727	10,237	3,269	4
2000 BONDS	35,612	33,472	65,169	3,915	5
2001 BONDS	37,908	92,127	111,743	18,292	6
2005 BONDS		60,780	42,816	17,964	7
2005 BONDS - 2ND ISSUE		(2,938)	(3,494)	556	8
Subtotal	109,109	274,930	324,328	59,711	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	592	3,587	2,492	1,687	10
Subtotal	592	3,587	2,492	1,687	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	109,701	278,517	326,820	61,398	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	613,717	2
DEFERRED SPECIAL ASSESSMENT	318,890	3
DEPARTMENT OF TRANSPORTATION ASSESSMENT	64,453	4
Total (Acct. 124):	997,060	
Sinking Funds (125):		
NONE		5
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	523,035	6
REDEMPTION/RESERVE ACCOUNT	1,219,759	7
CONSTRUCTION ACCOUNT	2,210,801	8
IMPACT FEES	92,895	9
Total (Acct. 126):	4,046,490	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	613,454	14
Electric		15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	613,454	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
MISCELLANEOUS RECEIVABLES	7,134	20
Total (Acct. 143):	7,134	
Receivables from Municipality (145):		
DUE FROM TOWN - SPECIAL ASSESSMENTS AND DELINQUENT TAX ROLL ITEMS	105,196	21
Total (Acct. 145):	105,196	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,450,364	29
DEPARTMENT OF TRANSPORTATION ASSESSMENT	64,453	30
DEFERRED SPECIAL ASSESSMENTS	318,890	31
Total (Acct. 253):	2,833,707	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	15,145,631	0	0	0	15,145,631	1
Materials and Supplies	66,586	0	0	0	66,586	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,830,648	0	0	0	2,830,648	4
Customer Advances for Construction	37,904				37,904	5
Regulatory Liability	2,518,429	0	0	0	2,518,429	6
NONE					0	7
Average Net Rate Base	9,825,236	0	0	0	9,825,236	
Net Operating Income	734,579	0	0	0	734,579	8
Net Operating Income as a percent of						
Average Net Rate Base	7.48%	N/A	N/A	N/A	7.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,586,495	0	0	0	2,586,495	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	136,131	0	0	0	136,131	3
Other (specify):						
NONE					0	4
Balance End of Year	2,450,364	0	0	0	2,450,364	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

Town of Menasha Utility District
Neenah, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Menasha Utility District, an enterprise fund of the Town of Menasha as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 22, 2006

Income Statement Account Details (Page F-02)

General footnotes

435 - \$548,965 is from early retirement of mains per PSC letter(11/29/05)
435 - \$116,035 is a correction of prior period error.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done - all amounts are amounts receivable through tax roll collections.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,085,187	2,992,361	1
Total Sales of Water	3,085,187	2,992,361	
Other Operating Revenues			
Forfeited Discounts (470)	19,687	16,162	2
Miscellaneous Service Revenues (471)	8,277	9,404	3
Rents from Water Property (472)	122,864	118,121	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	28,335	31,066	6
Total Other Operating Revenues	179,163	174,753	
Total Operating Revenues	3,264,350	3,167,114	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	383,398	667,360	7
Pumping Expenses (620-633)	247,067	222,323	8
Water Treatment Expenses (640-652)	349,349	252,833	9
Transmission and Distribution Expenses (660-678)	381,920	575,393	10
Customer Accounts Expenses (901-905)	73,153	79,702	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	401,657	330,684	13
Total Operation and Maintenance Expenses	1,836,544	2,128,295	
Other Operating Expenses			
Depreciation Expense (403)	347,121	330,227	14
Amortization Expense (404-407)		0	15
Taxes (408)	346,106	311,773	16
Total Other Operating Expenses	693,227	642,000	
Total Operating Expenses	2,529,771	2,770,295	
NET OPERATING INCOME	734,579	396,819	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	7,098	372,692	1,370,441	4
Commercial	862	234,506	692,140	5
Industrial	15	252,142	541,252	6
Total Metered Sales to General Customers (461)	7,975	859,340	2,603,833	
Private Fire Protection Service (462)	179		154,159	7
Public Fire Protection Service (463)	8,039		275,887	8
Other Sales to Public Authorities (464)	20	18,825	48,782	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,526	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,214	878,165	3,085,187	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
WAVERLY SANITARY DISTRICT	METERING STATION HWY 10/114		2,526	1
Total		0	2,526	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	275,887	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	275,887	
Forfeited Discounts (470):		
Customer late payment charges	19,687	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	19,687	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	8,277	7
Total Miscellaneous Service Revenues (471)	8,277	
Rents from Water Property (472):		
RENTS FOR SEWER UTILITY	14,760	8
RENT OF WATER TOWER FOR CELLULAR ANTENNAS	108,104	9
Total Rents from Water Property (472)	122,864	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,335	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	28,335	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	382,973	622,212	3
Miscellaneous Expenses (603)	195	167	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	230	44,853	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0	128	12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	383,398	667,360	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	155,573	143,956	17
Pumping Labor and Expenses (624)	63,778	66,867	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,842	254	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	25,874	11,246	25
Total Pumping Expenses	247,067	222,323	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	185,440	133,347	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	85,955	87,647	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	9,773	10,251	32
Maintenance of Water Treatment Equipment (652)	68,181	21,588	33
Total Water Treatment Expenses	349,349	252,833	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	1,025	2,193	35
Transmission and Distribution Lines Expenses (662)	69,718	52,390	36
Meter Expenses (663)	13,379	16,755	37
Customer Installations Expenses (664)	30	558	38
Miscellaneous Expenses (665)	28,569	223,836	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	0	225	42
Maintenance of Distribution Reservoirs and Standpipes (672)	33,352	31,190	43
Maintenance of Transmission and Distribution Mains (673)	172,819	167,451	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	38,145	55,196	46
Maintenance of Meters (676)	6,161	1,629	47
Maintenance of Hydrants (677)	18,722	22,809	48
Maintenance of Miscellaneous Plant (678)	0	1,161	49
Total Transmission and Distribution Expenses	381,920	575,393	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	10,430	9,560	51
Customer Records and Collection Expenses (903)	62,723	51,801	52
Uncollectible Accounts (904)		18,341	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	73,153	79,702	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	117,178	116,694	56
Office Supplies and Expenses (921)	19,942	32,578	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	29,110	12,367	59
Property Insurance (924)	12,381	5,590	60
Injuries and Damages (925)	19,949	22,412	61
Employee Pensions and Benefits (926)	170,381	135,585	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	32,716	5,458	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	401,657	330,684	
Total Operation and Maintenance Expenses	1,836,544	2,128,295	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		311,626	279,181	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,536	8,004	2
Net property tax equivalent		303,090	271,177	
Social Security		40,138	38,563	3
PSC Remainder Assessment		2,878	3,573	4
Other (specify): CAPITALIZED TAXES			0	5
FICA BILLED TO TOWN			(1,540)	6
Total tax expense		346,106	311,773	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186541				3
County tax rate	mills		5.918345				4
Local tax rate	mills		4.814412				5
School tax rate	mills		9.002038				6
Voc. school tax rate	mills		1.690267				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.611603				10
Less: state credit	mills		1.132400				11
Net tax rate	mills		20.479203				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.814412				14
Combined School Tax Rate	mills		10.692305				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.506717				17
Total Tax Rate	mills		21.611603				18
Ratio of Local and School Tax to Total	dec.		0.717518				19
Total tax net of state credit	mills		20.479203				20
Net Local and School Tax Rate	mills		14.694199				21
Utility Plant, Jan. 1	\$	26,227,647	26,227,647				22
Materials & Supplies	\$	59,670	59,670				23
Subtotal	\$	26,287,317	26,287,317				24
Less: Plant Outside Limits	\$	5,335,522	5,335,522				25
Taxable Assets	\$	20,951,795	20,951,795				26
Assessment Ratio	dec.		1.012200				27
Assessed Value	\$	21,207,407	21,207,407				28
Net Local & School Rate	mills		14.694199				29
Tax Equiv. Computed for Current Year	\$	311,626	311,626				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	311,626					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	90,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	862,542		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,350,492	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	167,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	325,243		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	553,571	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,448,404		22
Water Treatment Equipment (332)	1,329,382	5,036	23
Total Water Treatment Plant	2,777,786	5,036	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			90,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			862,542	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,350,492	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			167,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			325,243	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
Total Pumping Plant	0	0	553,571	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,448,404	22
Water Treatment Equipment (332)			1,334,418	23
Total Water Treatment Plant	0	0	2,782,822	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	45,043		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	5,847,873	785,378	27
Fire Mains (344)	0		28
Services (345)	305,821	11,783	29
Meters (346)	1,170,655	37,614	30
Hydrants (348)	115,912	89,839	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,259,365	924,614	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	1,257,404		34
Office Furniture and Equipment (391)	23,489	1,465	35
Computer Equipment (391.1)	48,482		36
Transportation Equipment (392)	171,007	15,408	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	58,047		39
Laboratory Equipment (395)	5,923		40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	22,579		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,240		44
Other Tangible Property (399)	0		45
Total General Plant	1,654,282	16,873	
Total utility plant in service directly assignable	14,595,496	946,523	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,595,496	946,523	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			45,043	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			774,061	26
Transmission and Distribution Mains (343)	20,046	174,926	6,788,131	27
Fire Mains (344)			0	28
Services (345)		13,363	330,967	29
Meters (346)	3,871		1,204,398	30
Hydrants (348)			205,751	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	23,917	188,289	9,348,351	
GENERAL PLANT				
Land and Land Rights (389)			3,811	33
Structures and Improvements (390)			1,257,404	34
Office Furniture and Equipment (391)			24,954	35
Computer Equipment (391.1)			48,482	36
Transportation Equipment (392)	10,624		175,791	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			58,047	39
Laboratory Equipment (395)			5,923	40
Power Operated Equipment (396)			53,300	41
Communication Equipment (397)			22,579	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			10,240	44
Other Tangible Property (399)			0	45
Total General Plant	10,624	0	1,660,531	
Total utility plant in service directly assignable	34,541	188,289	15,695,767	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	34,541	188,289	15,695,767	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	8,410,955	200,258	27
Fire Mains (344)	0		28
Services (345)	1,583,816	74,187	29
Meters (346)	0		30
Hydrants (348)	1,411,839	53,977	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,406,610	328,422	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	11,406,610	328,422	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,406,610	328,422	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	82,332	(174,926)	8,353,955 27
Fire Mains (344)			0 28
Services (345)	1,172	(13,363)	1,643,468 29
Meters (346)			0 30
Hydrants (348)	11,061		1,454,755 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	94,565	(188,289)	11,452,178
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	94,565	(188,289)	11,452,178
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	94,565	(188,289)	11,452,178

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	206,441	2.90%	25,014	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	148,554	1.80%	7,146	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	354,995		32,160	
PUMPING PLANT				
Structures and Improvements (321)	71,713	3.20%	5,349	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	191,739	4.40%	14,311	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	50,988	4.40%	2,691	15
Total Pumping Plant	314,440		22,351	
WATER TREATMENT PLANT				
Structures and Improvements (331)	732,093	3.20%	46,349	16
Water Treatment Equipment (332)	560,955	3.30%	43,953	17
Total Water Treatment Plant	1,293,048		90,302	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	405,042	1.90%	14,707	19
Transmission and Distribution Mains (343)	(1,204,988)	1.30%	82,134	20
Fire Mains (344)	0			21
Services (345)	11,682	2.90%	9,233	22
Meters (346)	325,022	5.50%	64,058	23
Hydrants (348)	(179,009)	2.20%	3,538	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					231,455	4
315					0	5
316					155,700	6
317					0	7
	0	0	0	0	387,155	
321					77,062	8
322					0	9
323					0	10
324					0	11
325					206,050	12
326					0	13
327					0	14
328					53,679	15
	0	0	0	0	336,791	
331					778,442	16
332					604,908	17
	0	0	0	0	1,383,350	
341					0	18
342					419,749	19
343	20,046			1,490,483	347,583	20
344					0	21
345				38,207	59,122	22
346	3,871				385,209	23
348				161,280	(14,191)	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	(642,251)		173,670	
GENERAL PLANT				
Structures and Improvements (390)	207,957	2.90%	36,465	26
Office Furniture and Equipment (391)	19,130	5.80%	1,405	27
Computer Equipment (391.1)	43,977	50.00%	501	28
Transportation Equipment (392)	115,473	10.56%	9,626	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	43,224	5.80%	4,691	31
Laboratory Equipment (395)	5,923	5.80%	0	32
Power Operated Equipment (396)	36,693	7.50%	3,998	33
Communication Equipment (397)	14,609	15.00%	3,387	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	5,891	5.80%	594	36
Other Tangible Property (399)	0			37
Total General Plant	492,877		60,667	
Total accum. prov. directly assignable	1,813,109		379,150	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,813,109		379,150	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>23,917</u>	<u>0</u>	<u>0</u>	<u>1,689,970</u>	<u>1,197,472</u>	
390					244,422	26
391					20,535	27
391.1					44,478	28
392	10,624		500		114,975	29
393					0	30
394					47,915	31
395					5,923	32
396					40,691	33
397					17,996	34
397.1					0	35
398					6,485	36
399					0	37
	<u>10,624</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>543,420</u>	
	<u>34,541</u>	<u>0</u>	<u>500</u>	<u>1,689,970</u>	<u>3,848,188</u>	
					0	38
	<u>34,541</u>	<u>0</u>	<u>500</u>	<u>1,689,970</u>	<u>3,848,188</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	2,157,191	1.30%	108,972
Fire Mains (344)	0		21
Services (345)	544,920	2.90%	46,796
Meters (346)	0		23
Hydrants (348)	378,976	2.20%	31,533
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	82,332			(891,045)	1,292,786	20
344					0	21
345	1,172			(38,206)	552,338	22
346					0	23
348	11,061			(159,708)	239,740	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	3,081,087		187,301
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	3,081,087		187,301
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	3,081,087		187,301

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>94,565</u>	<u>0</u>	<u>0</u>	<u>(1,088,959)</u>	<u>2,084,864</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>94,565</u>	<u>0</u>	<u>0</u>	<u>(1,088,959)</u>	<u>2,084,864</u>
					0 38
	<u>94,565</u>	<u>0</u>	<u>0</u>	<u>(1,088,959)</u>	<u>2,084,864</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	10,489		72,778	83,267	1
February	10,689		64,687	75,376	2
March	11,483		71,755	83,238	3
April	12,469		72,891	85,360	4
May	16,451		74,154	90,605	5
June	16,891		92,447	109,338	6
July	19,025		99,101	118,126	7
August	16,414		91,702	108,116	8
September	12,289		82,241	94,530	9
October	11,377		76,095	87,472	10
November	10,390		71,012	81,402	11
December	12,796		69,348	82,144	12
Total annual pumpage	160,763	0	938,211	1,098,974	
Less: Water sold				878,165	13
Volume pumped but not sold				220,809	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				81,124	16
Volume related to equipment/system malfunction				56,950	17
Non-utility volume NOT included in water sales				305	18
Total volume not sold but accounted for				138,379	19
Volume pumped but unaccounted for				82,430	20
Percent of water lost				8%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,750	24
Date of maximum: 8/5/2005					25
Cause of maximum:					26
Dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,019	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,881,350	29
If water is purchased: Vendor Name: MENASHA UTILITIES					30
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SHADY LANE 3	BH537	434	19	1,380,000	Yes	1
SHADY LANE 4	BH538	474	23	1,440,000	Yes	2
UNIVERSITY DRIVE 5	BH539	472	20	760,000	Yes	3
AMERICAN DRIVE 6	BH540	471	28	2,088,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP NO 1	SERVICE PUMP NO 3	1
Location	1665 UNIVERSITY DRIVE	1665 UNIVERSITY DRIVE	2340 AMERICAN DRIVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORRSE	FAIRBANKS MORRSE	JACUZZI	5
Year Installed	1989	1989	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	800	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	NEUMAN	9
Year Installed	1976	1968	1983	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	60	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP NO 4	SERVICE PUMP NUMBER 2	SERVICE PUMP NUMBER ONE	14
Location	2340 AMERICAN DRIVE	919 SHADY LANE	919 SHADY LANE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	JACUZZI	LAYNE	18
Year Installed	1973	1983	1970	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	1,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEUMAN	US MOTORS	22
Year Installed	1994	1983	1970	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	60	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	980	1,000	530	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTOR	9
Year Installed	1970	1974	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			14
Location	2340 AMERICAN DR			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,450			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22
Year Installed	2001			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1969	1970	1982	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	0	0	10
Total capacity in gallons (actual)	1,000,000	1,000,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8000	1.7000	2.1000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	N	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1966	1969	1982	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	132	132	182	10
Total capacity in gallons (actual)	300,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	182,719	0	7,672	0	175,047
P	D	6.000	41,036	7,015	0	0	48,051
M	D	8.000	58,289	0	5,599	0	52,690
P	D	8.000	187,022	14,448	0	0	201,470
M	D	10.000	7,323	0	0	0	7,323
M	S	10.000	393	0	0	0	393
P	D	10.000	18,404	0	0	0	18,404
P	S	10.000	40	0	0	0	40
M	D	12.000	4,226	0	0	0	4,226
M	S	12.000	490	0	0	0	490
P	D	12.000	85,070	200	0	0	85,270
P	S	12.000	105	0	0	0	105
M	D	16.000	24,354	0	0	0	24,354
M	S	16.000	5,617	0	0	0	5,617
P	D	16.000	34,376	0	0	0	34,376
Total Within Municipality			649,464	21,663	13,271	0	657,856
Total Utility			649,464	21,663	13,271	0	657,856

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,325	0	0	0	3,325	0	1
P	1.000	725	63	0	0	788	0	2
M	1.000	1,913	0	4	0	1,909	0	3
M	1.250	61	0	0	0	61	0	4
P	1.500	63	2	0	0	65	0	5
M	1.500	128	0	0	0	128	0	6
P	2.000	70	24	0	0	94	0	7
M	2.000	61	0	0	0	61	0	8
M	3.000	19	0	0	0	19	0	9
P	3.000	3	0	0	0	3	0	10
P	4.000	19	6	0	0	25	0	11
M	4.000	4	0	0	0	4	0	12
P	6.000	8	0	0	0	8	0	13
M	6.000	2	0	0	0	2	0	14
P	8.000	1	0	0	0	1	0	15
M	10.000	1	0	0	0	1	0	16
P	12.000	1	0	0	0	1	0	17
Total Utility		6,404	95	4	0	6,495	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,536	200	17	0	7,719	261	1
0.750	89	0	0	0	89	2	2
1.000	193	6	0	0	199	7	3
1.250	0	0	0	0	0	0	4
1.500	206	0	0	0	206	40	5
2.000	103	4	0	0	107	26	6
3.000	23	2	0	0	25	22	7
4.000	12	1	0	0	13	10	8
6.000	3	0	1	0	2	2	9
Total:	8,165	213	18	0	8,360	370	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,122	401	1	3	0	192	7,719	1
0.750	71	15	0	0	0	3	89	2
1.000	28	155	1	5	0	10	199	3
1.250	0	0	0	0	0	0	0	4
1.500	1	184	2	2	0	17	206	5
2.000	1	97	2	1	0	6	107	6
3.000	0	16	3	5	0	1	25	7
4.000	0	5	5	1	0	2	13	8
6.000	0	1	1	0	0	0	2	9
Total:	7,223	874	15	17	0	231	8,360	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,223	42	22		1,243	2
Total Fire Hydrants	1,223	42	22	0	1,243	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	547
Number of distribution system valves end of year:	1,883
Number of distribution valves operated during year:	785

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The amount represents the return portion of the joint metering allocation to sewer.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

602 - Well rehab resulted in more water production resulting in less water purchased. Also, during 2004, one of the Town's wells was off-line due to the rehab, therefore, almost all water needed to be purchased.

614 - During 2004, the utility incurred \$44,700 of expenses for repairs to Well #4.

633 - Nothing unusual noted in current year; increase in maintenance.

641 - Increase in chemicals partly due to the fluctuation of the price of salt.

662 - Increase due partly to the change in the allocation of payroll between expense accounts dependent on specific utility projects.

665 - During 2004, the utility incurred significant expenses associated with a water softener rehab project.

675 - In 2004 there was a significant increase in valve and service work therefore not as much maintenance was needed in 2005.

903 - Increase due partly to the change in the allocation of payroll between expense accounts dependent on time spent by utility office staff between water and sewer work.

904 - In 2004, there was a write-off of \$18,341 for 2003 public fire protection. In 2005 there were no write-offs.

921 - In 2004 there was an increase in legal and bookkeeping fees and 2005 expenses are down to normal levels.

923 - Increase in outside services for repair work completed at the treatment plant.

926 - Large increase in medical insurance expense in 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

If Adjustments for any account are nonzero, please explain.

345 & 343 - Adjustments made to bring the financed plant balance to what it should be per PSC correspondence dated 11/29/05. The adjustments are the result of the early retirement of mains and services.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

345 & 343 - Adjustments made to bring the CIAC plant balance to what it should be per PSC correspondence dated 11/29/05. The adjustments are the result of the early retirement of mains and services.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

348 - This is the resulting balance after adjusting for retirement loss and transfer to contributed accumulated depreciation.

If Adjustments for any account are nonzero, please explain.

343, 345, 348 - Adjustments made to bring the balances up to correct levels and recognize the prior year loss on early retirement and to recognize the 2005 loss on early retirement.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

343, 345, 348 - Are adjustments made to bring the balances up to correct levels and recognize an early loss on retirement and to recognize loss on retirement for 2005.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$785,378 was financed by the utility.
\$200,258 was financed by developers.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

\$11,783 was financed by the utility.
\$74,187 was financed by developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

This amount was confirmed with utility management during the audit.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

A complete meter replacement was done during the period between 1996 and 2000. Meter testing is done according to the PSC schedules.

If 2-inch or greater meters are reported as residential, please explain.

The 2-inch meter is for an 8,000 - plus square-foot home that has a sprinkler system installed.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes
